

REGISTERED CHARITY NUMBER: 1093137

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Harmans Cross Village Hall**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Harmans Cross Village Hall

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Harmans Cross Village Hall
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees consider the Hall offers a first-class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5 year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

Two major investment projects were undertaken in 2022. Firstly, a new projector and sound system have been installed. These are regularly in use at monthly movie nights, U3A and other lectures and training events and sometimes at weddings. The other major investment was the installation of solar panels on the hall roof. This was part-financed through a grant from Low Carbon Dorset.

The year's finances were bolstered by a very successful August Bank Holiday Fete. Over one hundred volunteers helped raise over £10,000. It was also a good year for weddings.

Harmans Cross Village Hall
Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Financial position

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs arising at short notice. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

This report covers the financial period from 1st January 2022 to 31st December 2022. The Hall reopened fully in 2022; post Covid restrictions being lifted in the early part of the year. Most of the regular groups returned along with our regular events, although numbers attending have taken time to get back to pre-covid normal levels such as with Movie Nights. There were six weddings held this year; there were some cancellations due to some bookings made in 2020 and 2021 being carried forward but then subsequently cancelled. We held our main fundraising Annual Fete on the August Bank Holiday creating a surplus of over £10,000, the highest figure for a number of years.

The Charity generated an accounting surplus of £751 for the unrestricted fund but overall the total funds showed a loss of £4,243 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a surplus of £751 but the transfer of £9,156 gives a total of £9,907 which more accurately reflects the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the Hall. We applied for and received one Covid related grants of £2,667 from Dorset Council in 2022. Capital Expenditure for this year was a lot higher having invested £14,623 to replace the Projector and associated equipment, a new entrance Sign Board at £1,025, a half share in a new 12m x 6m Marquee with Swanage Rotary and the Solar Panel PV Array at £22,890 for which we applied for and received a 40% Grant (£9,156) from Low Carbon Dorset. A net total of £30,108 from our own resources was invested. We are sure these investments will help to increase income for the Hall, keep AV equipment up to date and reduce energy costs in future years. The new large Marquee allowed us to operate our own Bar at this year's Fete which helped generate more direct income.

General rental income is still the main source of the Hall income at £16,438. Weddings income was up from last year at £8,871 (2021- £5,699). Movie Nights started up again but numbers have been disappointing but people attending are expected to increase in 2023. Again, 2 music nights have taken place but only made a small surplus. The Residents Club operates the bar and takings have increased.

Costs have been carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. General running costs have increased due to the Hall being fully open to £10,863 (2021- £6,472) and due to a rise in all costs generally. Other costs such as repairs and maintenance were down but cleaning up however we are seeing at the year end and into 2023 costs to rise due to inflation. We are also aware that the hall is now 12 years old and there will be increasing repairs and maintenance costs due to the age of equipment. We are taking this into account in our forward budgeting. The Trustees consider it prudent to keep high level of reserves (see Reserves Policy) for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community.

The Cash position at the 31st December 2022 was £86,573, down from £101,536 last year which reflects the increase in capital expenditure this year. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £83,484 at the 31 December 2022 (2021: £99,685).

Reserves policy

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

Harmans Cross Village Hall
Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Going concern

The Trustees consider the Charity to be a going concern at the period end.

Lettings have returned to more normal levels and there are 10 Weddings booked for 2023. It is planned to invest in a new Small Children's Play Area in 2023 subject to obtaining outside funding. The Trustees have reviewed the financial situation and consider that in 2023 the Charity will remain a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

Organisational structure

The structure consists of Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. The Committee of Trustees usually meets on a 6-8 weekly basis with a full agenda already circulated. 2022 saw the return of face-to-face meetings post Covid. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments, policies and other statements and demands on a regular basis.

Recruitment, induction and training of new trustees

The Trustees work in small rotating teams for the welcoming and familiarisation of new hirers. Use is made of laminated standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/ Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. There is now an emphasis to have a large team of volunteers "Friends of the Hall" to help rather than the need for everyone to specifically join the Committee. New helpers are always welcome and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers with the exception of the Booking Secretary whose company receives a fee for work undertaken. A wide range of volunteers are used to help run our Annual August Bank Holiday Field Day (the main yearly Hall Fundraiser) or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1093137

Principal address

High Oaks
Valley Road
Corfe Castle
Wareham
Dorset
BH20 5HU

Harmans Cross Village Hall

**Report of the Trustees
for the Year Ended 31 December 2022**

Trustees

Mrs A. Clough - Chair
Mr F Crawford - Treasurer
Mr C Finch
Mrs K Furlong - Secretary
Mr D Hollister - (Co-opted)
Mrs M Larthe - resigned 17th January 2023
Mr J McGovern
Mr T Peacock
Mr R Forgan - appointed 2nd December 2022
Worth Matravers Parish Council - Nominee Mr R Khanna.

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Business address

Harmans Cross Village Hall
Haycrafts Lane
Harmans Cross
Swanage
BH19 3EB

Approved by order of the board of trustees on 5/4/23 and signed on its behalf by:

.....
Mrs A Clough - Trustee

**Independent Examiner's Report to the Trustees of
Harmans Cross Village Hall**

Independent examiner's report to the trustees of Harmans Cross Village Hall

I report to the charity trustees on my examination of the accounts of Harmans Cross Village Hall (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

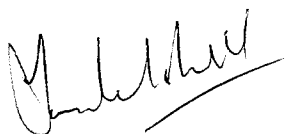
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



I M Rodd BSc FCA FCCA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 27 April 2023

Harmans Cross Village Hall
Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,782	9,156	11,938	17,516
Other trading activities	4	51,732	-	51,732	34,810
Investment income	5	828	-	828	735
Total		<u>55,342</u>	<u>9,156</u>	<u>64,498</u>	<u>53,061</u>
EXPENDITURE ON					
Raising funds		14,296	-	14,296	8,609
Charitable activities Village Hall	6	40,295	14,150	54,445	39,333
Total		<u>54,591</u>	<u>14,150</u>	<u>68,741</u>	<u>47,942</u>
NET INCOME/(EXPENDITURE)		751	(4,994)	(4,243)	5,119
Transfers between funds	14	<u>9,156</u>	<u>(9,156)</u>	<u>-</u>	<u>-</u>
Net movement in funds		9,907	(14,150)	(4,243)	5,119
RECONCILIATION OF FUNDS					
Total funds brought forward		150,262	551,839	702,101	696,982
TOTAL FUNDS CARRIED FORWARD		<u><u>160,169</u></u>	<u><u>537,689</u></u>	<u><u>697,858</u></u>	<u><u>702,101</u></u>

The notes form part of these financial statements

Harmans Cross Village Hall

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	76,685	537,689	614,374	602,416
CURRENT ASSETS					
Stocks	11	602	-	602	711
Debtors	12	18,172	-	18,172	19,570
Cash at bank and in hand		86,573	-	86,573	101,536
		<u>105,347</u>	<u>-</u>	<u>105,347</u>	<u>121,817</u>
CREDITORS					
Amounts falling due within one year	13	(21,863)	-	(21,863)	(22,132)
NET CURRENT ASSETS		<u>83,484</u>	<u>-</u>	<u>83,484</u>	<u>99,685</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		160,169	537,689	697,858	702,101
NET ASSETS		<u>160,169</u>	<u>537,689</u>	<u>697,858</u>	<u>702,101</u>
FUNDS	14				
Unrestricted funds				160,169	150,262
Restricted funds				537,689	551,839
TOTAL FUNDS				<u>697,858</u>	<u>702,101</u>

The financial statements were approved by the Board of Trustees and authorised for issue on5/4/23..... and were signed on its behalf by:

.....
A Clough - Trustee

Harmans Cross Village Hall

Notes to the Financial Statements for the Year Ended 31 December 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office can be found on page 3 of these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Government grants

Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

2. ACCOUNTING POLICIES - continued

Expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition. Stock is measured on a First in - First out basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	115	85
Grants	11,823	17,431
	<u>11,938</u>	<u>17,516</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Dorset Council	<u>11,823</u>	<u>17,431</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Residents club bar takings	3,107	667
General rental	16,438	12,019
Wedding rental	8,871	5,699
Field day	19,521	14,760
Music night	1,656	910
Movie night	522	-
Coffee morning	1,070	324
Other trading income	547	431
	<u>51,732</u>	<u>34,810</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>828</u>	<u>735</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Village Hall	<u>21,657</u>	<u>32,788</u>	<u>54,445</u>

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Village Hall	<u>3,419</u>	<u>29,369</u>	<u>32,788</u>

Accountancy and legal fees includes £1,530 (2021 - £1,440) in independent examination fees (inclusive of VAT).

Support costs, included in the above, are as follows:

Management

	2022 Village Hall £	2021 Total activities £
Booking Secretary	<u>3,419</u>	<u>2,113</u>

Governance costs

	2022 Village Hall £	2021 Total activities £
Accountancy and legal fees	2,062	1,676
Depreciation of tangible fixed assets	27,307	17,545
	<u>29,369</u>	<u>19,221</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,516	-	17,516
Other trading activities	34,810	-	34,810
Investment income	735	-	735
Total	<u>53,061</u>	<u>-</u>	<u>53,061</u>
EXPENDITURE ON			
Raising funds	8,609	-	8,609

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Village Hall	25,183	14,150	39,333
Total	<u>33,792</u>	<u>14,150</u>	<u>47,942</u>
NET INCOME/(EXPENDITURE)	19,269	(14,150)	5,119
RECONCILIATION OF FUNDS			
Total funds brought forward	130,993	565,989	696,982
TOTAL FUNDS CARRIED FORWARD	<u><u>150,262</u></u>	<u><u>551,839</u></u>	<u><u>702,101</u></u>

This note shows the comparative movements for the year ended 31 December 2021.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	759,273	52,517	811,790
Additions	-	39,264	39,264
At 31 December 2022	<u>759,273</u>	<u>91,781</u>	<u>851,054</u>
DEPRECIATION			
At 1 January 2022	163,059	46,315	209,374
Charge for year	15,185	12,121	27,306
At 31 December 2022	<u>178,244</u>	<u>58,436</u>	<u>236,680</u>
NET BOOK VALUE			
At 31 December 2022	<u><u>581,029</u></u>	<u><u>33,345</u></u>	<u><u>614,374</u></u>
At 31 December 2021	<u><u>596,214</u></u>	<u><u>6,202</u></u>	<u><u>602,416</u></u>

A total restricted net book value of £537,689 (2021: £551,839) is included within land and buildings. This is depreciated annually and a charge recognised through the statement of financial activities.

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

11. STOCKS

	2022	2021
	£	£
Stocks	602	711
	<u>602</u>	<u>711</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	17,769	19,327
Other debtors	150	150
Prepayments	253	93
	<u>18,172</u>	<u>19,570</u>

Trade debtors includes rental hire for bookings that have not yet occurred in the financial year. Where this is the case, the income has been deferred and this is shown as a liability in the notes of these financial statements. Debtors relating to events and bookings that have occurred in this financial year but where payment has not yet received at the year end total £515.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	317	784
Other creditors	1,410	1,410
Accrued expenses	2,882	1,764
Rental income in advance	17,254	18,174
	<u>21,863</u>	<u>22,132</u>

Rental income in advance is deferred income for room hire that has been invoiced for bookings due to take place after the year end.

14. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	150,262	751	9,156	160,169
Restricted funds				
Hall	551,839	(14,150)	-	537,689
Solar	-	9,156	(9,156)	-
	<u>551,839</u>	<u>(4,994)</u>	<u>(9,156)</u>	<u>537,689</u>
TOTAL FUNDS	<u>702,101</u>	<u>(4,243)</u>	<u>-</u>	<u>697,858</u>

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,342	(54,591)	751
Restricted funds			
Hall	-	(14,150)	(14,150)
Solar	9,156	-	9,156
	<u>9,156</u>	<u>(14,150)</u>	<u>(4,994)</u>
TOTAL FUNDS	<u>64,498</u>	<u>(68,741)</u>	<u>(4,243)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	130,993	19,269	150,262
Restricted funds			
Hall	565,989	(14,150)	551,839
	<u>696,982</u>	<u>5,119</u>	<u>702,101</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,061	(33,792)	19,269
Restricted funds			
Hall	-	(14,150)	(14,150)
	<u>53,061</u>	<u>(47,942)</u>	<u>5,119</u>

Harmans Cross Village Hall

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	130,993	20,020	9,156	160,169
Restricted funds				
Hall	565,989	(28,300)	-	537,689
Solar	-	9,156	(9,156)	-
	<u>565,989</u>	<u>(19,144)</u>	<u>(9,156)</u>	<u>537,689</u>
TOTAL FUNDS	<u>696,982</u>	<u>876</u>	<u>-</u>	<u>697,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,403	(88,383)	20,020
Restricted funds			
Hall	-	(28,300)	(28,300)
Solar	9,156	-	9,156
	<u>9,156</u>	<u>(28,300)</u>	<u>(19,144)</u>
TOTAL FUNDS	<u>117,559</u>	<u>(116,683)</u>	<u>876</u>

Purposes of restricted funds

Hall - This fund relates to funding obtained for the renovation of the Harman's Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets in the accounts.

Solar - restricted for the purchase and installation of Solar panels.

Transfers between funds

A transfer has been made from the restricted Solar fund where the restriction has been fulfilled through the purchase of capital expenditure.

Harmans Cross Village Hall

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

15. RELATED PARTY DISCLOSURES

David Hollister Accountants Ltd is a company controlled by David Hollister, a trustee. During the year, the company received £3,419 (2021: £2,113) for services provided as booking secretary to Harmans Cross Village Hall. At the year end £257 (2021 - £259) was still owed by the charity.

Worth Matravers Parish Council is a trustee of the charity. During the year the Parish Council donated amounts totalling £115 (2021 - £75) and contributed £372 (2021 - £84) in rental income for the charity. At the year end £65 (2021 - £40) was still owed to the charity.